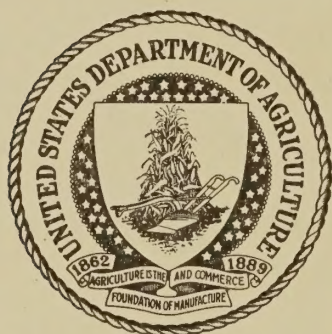


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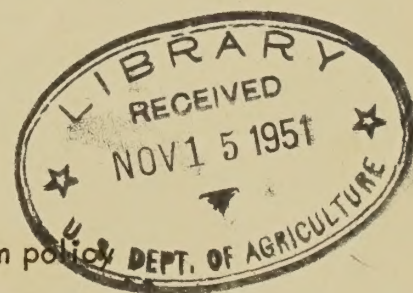
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UNITED STATES DEPARTMENT OF AGRICULTURE
RURAL ELECTRIFICATION ADMINISTRATION
MANAGEMENT DIVISION

3 RECORDS NECESSARY FOR GOOD MANAGEMENT
(IN ADDITION TO FINANCIAL RECORDS)

- A. Membership records
 - (a) Represent record of ownership of system
- B. Material Records and Warehouse Inventory.
 - (a) Represent expenditures of funds covered by mortgage and require as accurate accounting as cash
 - (b) Periodic inventory to check accuracy of material records
 - (c) Warehouse charge and credit records
 - (d) Transformer records
 - (e) Meter records
 - (f) Other major equipment
- C. Time Sheets
 - (a) Necessary record under Wages and Hours Laws
 - (b) Represent record of work performed and payment due
- D. Work Order Records
 - (a) Staking sheets for logical planning necessary to accurately budget expenditures
 - (b) Standard assembly cost record essential for accurate estimating
 - (c) Work orders necessary to record capital assets under required accounts
- E. Transportation Records
- F. Purchase Records
 - (a) Group Purchase orders - necessary to maintain fair prices, obtain required approvals for expenditures and record expenditures
 - (b) General Plant Procurement Orders - necessary to obtain required approval for additions to general plant - provide record of capital expenditures
 - (c) Purchase Orders - necessary for proper record of all other purchases
- G. Maps
 - (a) Picture of electric plant assets
 - (b) Necessary to properly operate property
 - (c) Must be kept up to date and accurate
- H. Accounts Receivable
 - (a) Record of expected revenue
 - (b) Necessary for planning future expenditures
 - (c) Delinquent accounts - necessary for collection - firm policy
- I. Daily Cash Receipts Record
 - (a) Records source and amount of receipts
 - (b) Necessary to properly credit payments
 - (c) Necessary to check revenue and deposits
- J. Statement of Revenue and Expenses
 - (a) Necessary to show "how you stand"
- K. Registers of Accrual Accounts
 - (a) Depreciation register
 - (b) Insurance register
 - (c) Tax register
 - (d) And any other registers necessary to pro-rate properly continuing



charges when paid in advance or at end of accrual period
L. Outage Records

